INDEX TO VOLUME 6

SUBJECT INDEX

Audit Methods

Accounts Receivable Confirmation Effectiveness, Jack L. Armitage, Vol. 6, No. 1 (Summer 1990), 15.

Forecasting Hospital Utilization: A Structured Approach, Randall W. Luecke & Diane M. Froberg, Vol. 6, No. 3 (Winter 1991), 44.

Implementing Quality Circles in Internal Audit Departments, William R. Pasewark, Vol. 6, No. 4 (Spring 1991), 10.

Internal Auditing Practices of Large Lodging Chains, Raymond S. Schmidgall, James W. Damitio & Arthur R. Kagle, Vol. 6, No. 3 (Winter 1991), 51.

The Performance Evaluation Process: Results and Implications, James W. Greenspan, David C. Burns & Susan Lightle, Vol. 6, No. 3 (Winter 1991), 4.

Bank Auditing

Accounts Receivable Financing, Thomas A. Johnson, Vol. 6, No. 2 (Fall 1990), 61.

Auditing Third Party Risk, James E. Rohan, Vol. 6, No. 4 (Spring 1991), 69.

Current Developments

Creative Staffing Practices to Enhance Audit Effectiveness, Urton L. Anderson, Vol. 6, No. 4 (Spring 1991), 64.

Directors

Auditor Communications With the Board of Directors, Frank R. Urbancic, Vol. 6, No. 3 (Winter 1991), 11.

EDP Auditing

Evaluating Information Systems' Acquisition and Operating Controls, Timothy M. Wise, Vol. 6, No. 4 (Spring 1991), 74.

Looking at the Systems Development Audit, Timothy M. Wise, Vol. 6, No. 1 (Summer 1990), 69.

Making a Case for CASE, Timothy M. Wise, Vol. 6, No. 3 (Winter 1991), 68.

Nonrepudiation: Bits and Signatures, Horton L. Sorkin, Vol. 6, No. 3 (Winter 1991), 24.

Prioritizing the EDP Audit Workload, Timothy M. Wise, Vol. 6, No. 2 (Fall 1990), 64.

Understanding Electronic Data Interchange. George H. Bodnar, Vol. 6, No. 2 (Fall 1990), 43.

Understanding Risks and Controls in a Bank's EDP System, Ram S. Sriram, Vol. 6, No. 4 (Spring 1991), 38.

Ethics

Ethics and Internal Auditors: A Controversial Scenario, J. Ralph Byington & James G. Johnson, Vol. 6, No. 2 (Fall 1990), 3.

External Auditors

How Internal Auditors View External Auditors, Sandra Pelfrey & Eileen Peacock, Vol. 6, No. 2 (Fall 1990), 12.

Internal and External Auditors: Are They Different? Stanley Y. Chang & Gary J. Mann, Vol. 6, No. 3 (Winter 1991), 17.

External Control

External Control, Michael J. Barrett, Vol. 6, No. 1 (Summer 1990), 62.

Financial Reporting

Irregularities: The Deterrent Impact of Internal Auditing vs. External Auditing, Arnold Schneider & Neil Wilner, Vol. 6, No. 4 (Spring 1991), 25.

Management Responsibility Statements in Annual Reports, John W. Bagby, Marilyn R. Kintzele & Philip L. Kintzele, Vol. 6, No. 2 (Fall 1990), 47.

The Use of Audit Committee Reports in Financial Reporting, Marilyn R. Kintzele, Vol. 6, No. 4 (Spring 1991), 16.

Fraud

Accounts Receivable Confirmation Effective-

ness, Jack L. Armitage, Vol. 6, No. 1 (Summer 1990), 15.

The Aftermath of Audit Committee Ineffectiveness at Miniscribe, Curtis C. Verschoor, Vol. 6, No. 1 (Summer 1990), 25.

When to Implement a Specialized Fraud Audit Program, William T. Thornhill, Vol. 6, No. 1 (Summer 1990), 29.

Governmental Auditing

A Closer Look at the Value of Audit Committees in Government, Barbara Apostolou & David W. Cornell, Vol. 6, No. 4 (Spring 1991), 52.

A Report on the Success of the Financial Integrity Act, Barbara Apostolou & Nicholas G. Apostolou, Vol. 6, No. 2 (Fall 1990), 78.

Health Care Auditing

Conducting an Audit of a Hospital's Imaging Services Department, William T. Elerding, Vol. 6, No. 2 (Fall 1990), 72.

Health Care Decision Support Systems, Bryan B. Deiter, Vol. 6, No. 3 (Winter 1991), 82.

Operational Auditing of Health Care Ancillary Departments, Charles Holley & Ross McDonald, Vol. 6, No: 1 (Summer 1990), 36.

Internal Auditors

A Case for Experiential Learning for Internal Auditors, Patsy L. Lee & Kathy S. Moffeit, Vol. 6. No. 1 (Summer 1990), 50.

Auditing—Consulting—or Both? Wolfhart Kasparek, Vol. 6, No. 3 (Winter 1991), 85.

Beware of Wolves in Sheep's Clothing, William T. Thornhill, Vol. 6, No. 2 (Fall 1990), 29.

Ethics and Internal Auditors: A Controversial Scenario, J. Ralph Byington & James G. Johnson, Vol. 6, No. 2 (Fall 1990), 3.

Internal Auditor Participation in External Audits, Mary Ellen Oliverio & Bernard H. Newman, Vol. 6, No. 3 (Winter 1991), 57.

Measuring Internal Auditor Productivity, Eileen Peacock & Sandra Pelfrey, Vol. 6, No. 4 (Spring 1991), 32.

Motivating Internal Auditors, Norbert F. Elbert & Timothy J. Swenson, Vol. 6, No. 2 (Fall 1990), 22.

The Role of Internal Auditor Communication With the Audit Committee, Barbara Apostolou & Jerry R. Strawser, Vol. 6, No. 2 (Fall 1990), 35.

Internal Control

Auditing the System of Internal Control, Michael D. Giese, Vol. 6, No. 4 (Spring 1991), 80.

Evaluating Control Procedure Effectiveness, Jeri Waggoner, Vol. 6, No. 3 (Winter 1991), 38.

International Audit in Perspective: A U.S./U.K. Comparison, Gerald Vinton, Vol. 6, No. 4 (Spring 1991), 3.

Promoting Internal Auditing on Campus, Zabihollah Rezaee, Vol. 6, No. 1 (Summer 1990), 55.

Management

Management Responsibility Statements in Annual Reports, John W. Bagby, Marilyn R. Kintzele & Philip L. Kintzele, Vol. 6, No. 2 (Fall 1990), 47.

Managing Internal Auditing Into the Next Century, Martin L. Weiland & Shelia A. Williams Boyd, Vol. 6, No. 2 (Fall 1990), 83.

Operational Audit

Operational Auditing of Health Care Ancillary Departments, Charles Holley & Ross McDonald, Vol. 6, No. 1 (Summer 1990), 36.

Operational Audits of Purchasing, Dale L. Flesher & Aziza Salem, Vol. 6, No. 1 (Summer 1990), 3.

The Factors That Make for a Successful Operational Auditor, Ali N. Azad, Vol. 6, No. 4 (Spring 1991), 46.

Professional Certificaton

Improving the Quality and Appeal of CPE Programs, Larry Kreiser & Alfred Michenzi, Vol. 6, No. 4 (Spring 1991), 59.

Staff Training and Development

Emphasizing the Business Perspective, Richard N. Lemieux, Vol. 6, No. 1 (Summer 1990), 76.

Improving Communications: The Value of Assessment, Kathy S. Moffeit & Patsy L. Lee, Vol. 6, No. 3 (Winter 1991), 32.

Maintaining a Professional Audit Staff, Wolfhart Kasparek, Vol. 6, No. 1 (Summer 1990), 80.

Preparing to Control Operations in the European Community, Daryl G. Krause, Vol. 6, No. 3 (Winter 1991), 74.

Standardizing Multilocation Audits. Darrel R. Schubert, Vol. 6, No. 2 (Fall 1990), 68.

AUTHOR INDEX

Anderson, Urton L.: Creative Staffing Practices to Enhance Audit Effectiveness, Vol. 6, No. 4 (Spring 1991), 64.

Apostolou, Barbara & Nicholas G. Apostolou: A Report on the Success of the Financial Integrity Act, Vol. 6, No. 2 (Fall 1990), 78.

Apostolou, Barbara & David W. Cornell: A Closer Look at the Value of Audit Committees in Government, Vol. 6, No. 4 (Spring 1991), 52.

Apostolou, Barbara & Jerry R. Strawser: The Role of Internal Auditor Communication With the Audit Committee, Vol. 6, No. 2 (Fall 1990), 35.

Armitage, Jack L.: Accounts Receivable Confirmation Effectiveness, Vol. 6, No. 1 (Summer 1990), 15.

Azad, Ali N.: The Factors That Make for a Successful Operational Auditor, Vol. 6, No. 4 (Spring 1991), 46.

Bagby, John W., Marilyn R. Kintzele & Philip L. Kintzele: Management Responsibility Statements in Annual Reports, Vol. 6, No. 2 (Fall 1990), 47.

Barrett, Michael J.: External Control, Vol. 6, No. 1 (Summer 1990), 62.

Bodnar. George H.: Understanding Electronic Data Interchange, Vol. 6, No. 2 (Fall 1990), 43.

Byington, J. Ralph & James G. Johnston: Ethics and Internal Auditors: A Controversial Scenario, Vol. 6, No. 2 (Fall 1990), 3.

Chang, Stanley Y. & Gary J. Mann: Internal and External Auditors: Are They Different? Vol. 6, No. 3 (Winter 1991), 17.

Elbert, Norbert F. and Timothy J. Swenson: Motivating Internal Auditors, Vol. 6, No. 2 (Fall 1990), 22.

Elerding, William T.: Conducting an Audit of a Hospital's Imaging Services Department, Vol. 6, No. 2 (Fall 1990), 72.

Flesher, Dale L. & Aziza Salem: Operational Audits of Purchasing, Vol. 6, No. 1 (Summer 1990), 3.

Giese, Michael D.: Auditing the System of Internal Control, Vol. 6, No. 4 (Spring 1991), 80.

Greenspan, James W., David C. Burns & Susan Lightle: The Performance Evaluation Process: Results and Implications, Vol. 6, No. 3 (Winter 1991), 4.

Holley, Charles & Ross McDonald: Operational Auditing of Health Care Ancillary Departments, Vol. 6, No. 1 (Summer 1990), 36.

Johnson, Thomas A.: Accounts Receivable Financing, Vol. 6, No. 2 (Fall 1990), 61.

Kasparek, Wolfhart: Maintaining a Professional Audit Staff, Vol. 6, No. 1 (Summer 1990), 80.

Kintzele, Marilyn R.: The Use of Audit Committee Reports in Financial Reporting, Vol. 6, No. 4 (Spring 1991), 16.

Krause, Daryl G.: Preparing to Control Operations in the European Community, Vol. 6, No. 3 (Winter 1991), 74.

Kreiser, Larry & Alfred Michenzi: Improving the Quality and Appeal of CPE Programs, Vol. 6, No. 4 (Spring 1991), 59.

Lee, Patsy L. & Kathy S. Moffeit: A Case for Experiential Learning for Internal Auditors, Vol. 6, No. 1 (Summer 1990), 50.

Lemieux, Richard N.: Emphasizing the Business Perspective, Vol. 6, No. 1 (Summer 1990), 76.

Luecke, Randall W. & Diane M. Froberg: Forecasting Hospital Utilization: A Structured Approach, Vol. 6, No. 3 (Winter 1991), 44.

Moffeit, Kathy S. & Patsy L. Lee: Improving Communications: The Value of Assessment, Vol. 6, No. 3 (Winter 1991), 32.

Oliverio, Mary Ellen & Bernard H. Newman: Internal Auditor Participation in External Audits, Vol. 6, No. 3 (Winter 1991), 57.

Pasewark, William R.: Implementing Quality Circles in Internal Audit Departments, Vol. 6, No. 4 (Spring 1991), 10.

Peacock, Eileen & Sandra Pelfrey: Measuring Internal Auditor Productivity, Vol. 6, No. 4 (Spring 1991), 32.

Pelfrey, Sandra & Eileen Peacock: How Internal Auditors View External Auditors, Vol. 6, No. 2 (Fall 1990), 12.

Rezaee, Zabihollah: Promoting Internal Auditing on Campus, Vol. 6, No. 1 (Summer 1990). 55.

Rohan, James E.: Auditing Third Party Risk, Vol. 6, No. 4 (Spring 1991), 69.

Schmidgall, Raymond S. James W. Damitio & Arthur R. Kagle: Internal Auditing Practices of Large Lodging Chains, Vol. 6, No. 3 (Winter 1991), 51.

Schneider, Arnold & Neil Wilner: Irregularities: The Deterrent Impact of Internal Auditing vs. External Auditing, Vol. 6, No. 4 (Spring 1991), 25.

Schubert, Darrel R.: Standardizing Multilocation Audits, Vol. 6, No. 2 (Fall 1990), 68.

Sorkin, Horton L.: Nonrepudiation: Bits and Signatures, Vol. 6, No. 3 (Winter 1991), 24.

Sriram, Ram S.: Understanding Risks and Controls in a Bank's EDP System, Vol. 6, No. 4 (Spring 1991), 38.

Thornhill, William T.: Beware of Wolves in Sheep's Clothing, Vol. 6, No. 2 (Fall 1990), 29.

——. When to Implement a Specialized Fraud Audit Program, Vol. 6, No. 1 (Summer 1990), 29.

Urbancic, Frank R.: Auditor Communications With the Board of Directors, Vol. 6, No. 3 (Winter 1991), 11.

Verschoor, Curtis C.: Book Review Corner, Vol. 6, No. 4 (Spring 1991), 87.

——. The Aftermath of Audit Committee Ineffectiveness at Miniscribe, Vol. 6, No. 1 (Summer 1990), 25.

Vinton, Gerald: International Audit in Perspective: A U.S./U.K. Comparison, Vol. 6, No. 4 (Spring 1991), 3.

Waggoner, Jeri: Evaluating Control Procedure Effectiveness, Vol. 6, No. 3 (Winter 1991). 38.

Weiland, Martin L. & Shelia A. Williams Boyd: Managing Internal Auditing Into the Next Century, Vol. 6, No. 2 (Fall 1990), 83.

Wise, Timothy M.: Evaluating Information Systems' Acquisition and Operating Controls, Vol. 6, No. 4 (Spring 1991), 74.

——. Looking at the Systems Development Audit, Vol. 6, No. 1 (Summer 1990), 69.

——. Making a Case for CASE, Vol. 6, No. 3 (Winter 1991), 68.

——. Prioritizing the EDP Audit Workload, Vol. 6, No. 2 (Fall 1990), 64.